

# EXHIBIT 13

SEIFMAN, P.C., ET AL v. GUZALL, III, ET AL

ANDREA MCANALLY

October 17, 2012

*Prepared for you by*

 **BIENENSTOCK**  
NATIONWIDE COURT REPORTING & VIDEO

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1 Farmington Hills, Michigan  
2 Wednesday, October 17th, 2012  
3 1:11 p.m.  
4  
5 ANDREA MCANALLY,  
6 was thereupon called as a witness herein, and after  
7 having first been duly sworn to testify to the truth,  
8 the whole truth and nothing but the truth, was  
9 examined and testified as follows:  
10 EXAMINATION  
11 BY MR. CAMARGO:  
12 Q. Would you please state your name for the record?  
13 A. Andrea McAnally.  
14 Q. Miss McAnally, are you currently employed?  
15 A. I am.  
16 Q. Where are you employed?  
17 A. Law Offices of Barry A. Seifman.  
18 Q. How long have you been there?  
19 A. Eleven years.  
20 Q. What's your current position?  
21 A. Legal assistant, office manager.  
22 Q. You do a little bit of everything there?  
23 A. What I'm told.  
24 Q. Okay. How long have you known Barry Seifman?  
25 A. For maybe 15 years. He knows my mother.

1 Q. Okay. And is that how you came to know him?  
2 A. Yes.  
3 Q. How did you come to -- Well, let me ask you this  
4 first: How long have you been employed with Mr.  
5 Seifman's firm?  
6 A. Eleven years.  
7 Q. How did you come to become employed with the firm?  
8 A. I was working at a firm, then gave my notice, and he  
9 was looking for somebody and I interviewed and got the  
10 job.  
11 Q. Did you give your notice with the understanding that  
12 you were going to take the position with Mr. Seifman  
13 or had you already given your notice and this just  
14 came up?  
15 A. I have to think how that happened. I didn't give my  
16 notice until I had secured the position with Mr.  
17 Seifman.  
18 Q. And you said that you were introduced to him by way of  
19 your mother; is that correct?  
20 A. That's correct.  
21 Q. Your mother's name is?  
22 A. Beverly McAnally.  
23 Q. She at the time was serving in an official capacity  
24 for the City of Romulus; am I correct?  
25 A. Yes.

1 Q. What was that capacity?  
2 A. Mayor.  
3 Q. Do you know how long she was mayor?  
4 A. Six years.  
5 Q. Were those the only six years that she was mayor?  
6 A. Yes.  
7 Q. I mean -- Okay. I guess I should have specified which  
8 of those six years. Do you remember approximately  
9 when those six years were?  
10 A. No. I wasn't in the state for much of it.  
11 Q. Where were you living?  
12 A. California.  
13 Q. Whereabouts?  
14 A. Los Angeles for a while and Orange County for a while.  
15 Q. Okay. We talked very briefly about your duties and  
16 you kind of said you do whatever you're asked. Do you  
17 have any specific duties that you do there?  
18 A. I manage the firm checking account, I order supplies,  
19 I share responsibilities for the phones. I  
20 transcribe.  
21 Q. When you say type, transcribe --  
22 A. Dictation.  
23 Q. Pleadings, dictation, letters, et cetera?  
24 A. Yes. E-filings.  
25 Q. You weren't kidding when you said a little bit of

1 everything; right?  
2 A. Pretty much.  
3 Q. When you say that you do the phones, is that answering  
4 the phones?  
5 A. Yes.  
6 Q. Do you also have contact with clients regarding any  
7 questions they may have?  
8 A. Sometimes, but I defer to Mr. Seifman.  
9 Q. How about with respect to supplies? I know you said  
10 you manage the supplies. What does that entail?  
11 A. Well, paper, office supplies. Paper clips, staples,  
12 the like.  
13 Q. And so that I understand, your firm or Mr. Seifman's  
14 firm, I should say, the firm that you work at, it's  
15 actually in this building; is that right?  
16 A. Yes.  
17 Q. The actual address is?  
18 A. Suite 255, 30665 Northwestern Highway.  
19 Q. Great. And in that office, is it solely Mr. Seifman  
20 and people associated with his firm that occupy the  
21 office?  
22 A. Yes.  
23 Q. So -- and the reason I say --  
24 A. There are two attorneys in of counsel capacity.  
25 Q. Perfect. Thank you so much. There are no other

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1 please scan in the exhibits for both of the depositions and  
2 if you can e-mail them to me?  
3 MR. CAMARGO: I'll be happy to. We'll do  
4 that today.  
5 BY MR. CAMARGO:  
6 Q. You said one of the things you saw, for example, was  
7 prescriptions. Is that right?  
8 A. Yes.  
9 Q. Can you describe that a little more?  
10 A. Well, he would just write prescription, RX is what he  
11 did, and write the amounts, but not specifics.  
12 Q. And then you would enter that into QuickBooks?  
13 A. Yes.  
14 Q. Under an expense or expenditure?  
15 A. Under prescriptions. Personal.  
16 Q. Prescriptions personal?  
17 A. Yeah.  
18 Q. Is that what the category --  
19 A. It's under medical insurance prescriptions, yes.  
20 Q. Okay. Were you aware that he also paid some, that he  
21 paid medical bills of his in addition to  
22 prescriptions?  
23 A. I don't remember seeing anything set out as medical  
24 bills.  
25 Q. Were you aware that he paid dental bills of himself or

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1 his wife?  
2 A. Yes.  
3 Q. How would you come to have that knowledge?  
4 A. Only when a check to the dentist would cross my desk.  
5 Which it sometimes did and sometimes didn't.  
6 Q. What do you mean by sometimes did, sometimes didn't?  
7 A. Well, sometimes he mails out his own bills.  
8 Q. Okay. So sometimes he would give it to you and say,  
9 "Hey, I need this mailed out?"  
10 A. Uh-huh.  
11 Q. And sometimes you just wouldn't even see it other than  
12 the notation telling you how to mark it as an expense?  
13 A. But I don't believe I ever saw a dentist bill coming  
14 out of the firm's checking account.  
15 Q. How long had you had the management duties over  
16 managing the checking account?  
17 A. Oh, goodness. After Foster and Paliti moved out, it  
18 fell to me.  
19 Q. Why don't you tell us when that would have been?  
20 A. That was in 2002 or -- Yeah, 2002.  
21 Q. So, since 2002, you had been balancing and managing  
22 the checking account?  
23 A. Yes.  
24 Q. When you say Foster and Paliti in your answer just two  
25 answers ago, you were referring to the accounting firm

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1 that you earlier referred to?  
2 A. Yes.  
3 MR. WARREN: Can we take a two-minute  
4 break?  
5 MR. CAMARGO: Yes.  
6 (Off the record at 1:50 p.m.)  
7 MARKED FOR IDENTIFICATION:  
8 DEPOSITION EXHIBITS 1-11  
9 1:53 p.m.  
10 (Back on the record at 1:53 p.m.)  
11 BY MR. CAMARGO:  
12 Q. All right, ma'am. I am showing you what's been marked  
13 as Exhibit 1. I'm giving you what's been marked as  
14 Exhibit 1. It's two separate documents. Do you  
15 recognize either of those documents?  
16 A. No.  
17 Q. Okay. I'm going to mark the second one, if I can, as  
18 -- actually I'll just do 2. Take it easy. It will  
19 be fine. Do you recognize those documents at all?  
20 A. No. I don't.  
21 Q. If those were -- Well, let me ask you, on Exhibit 1,  
22 Exhibit 1 has what appears to be a receipt, then a  
23 computer little credit card or charge card receipt,  
24 and then at the bottom a check; is that correct?  
25 A. Yes.

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1 Q. Focusing your attention on the check down at the  
2 bottom, do you recognize not that specific check but  
3 the type of check that that was drawn on or written  
4 on?  
5 A. It would help to see the account number at the bottom  
6 of the check, but it looks like it's one of ours.  
7 Q. If a check like that was used to pay dental bills or  
8 any other types of bills, again, your testimony today  
9 is you would not necessarily see it come across your  
10 desk?  
11 A. Correct.  
12 Q. It might get sent out by Mr. Seifman directly; is that  
13 correct?  
14 A. Yes.  
15 Q. Would you always receive, to the best of your  
16 knowledge, however, some sort of indication that it  
17 was paid out?  
18 A. Not for something like this, no.  
19 Q. So how would you be able to balance the checking  
20 account, the checking account if you were completely  
21 unaware that, for example, a check in the amount of  
22 \$88 was issued?  
23 A. I would have it noted as payee is Capital One and the  
24 check number and the date.  
25 Q. Okay.

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- 1 A. But --  
2 Q. How would you know that payee was Capital One, again  
3 If it didn't come across your desk? I'm sorry if I  
4 made that confusing. Maybe we can start over. If it  
5 came across your desk to mail out, then you would have  
6 access to the check; correct?  
7 A. Yes.  
8 Q. If it didn't come across your desk, which you  
9 testified happens from time to time, your testimony  
10 was generally you would receive something from Mr.  
11 Seifman, telling you that a check had been paid out;  
12 correct?  
13 A. Most of the time, yes, for something like this.  
14 Q. If you didn't receive or have any knowledge of it, how  
15 would you have been able to balance the checking  
16 account?  
17 A. I would have to look at the bank statement and check  
18 the checks by number and amounts against what I had in  
19 QuickBooks.  
20 Q. When you said you would have to check the checks,  
21 would you, would you -- How would you go about  
22 checking the checks?  
23 A. From the bank statement. It has the check numbers and  
24 the amount. It doesn't necessarily have the payees..  
25 Q. Correct. Would you then cross-verify that with a copy

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- 1 A. Oh, yes.  
2 Q. How do you recognize that?  
3 A. That's Barry's handwriting.  
4 Q. Are you familiar with that handwriting?  
5 A. Very.  
6 Q. Appears to say PD, then OK, then the number 7913,  
7 something scratched and then 1-10-08. Do you make --  
8 Does that signify anything to you?  
9 A. That's the check number he paid and when he paid it.  
10 Q. Would something like this come across your desk so  
11 that you would know what he paid?  
12 A. No, I would have to get that off the register.  
13 Q. Okay. I'm going to show you what's a two-page  
14 document that I've marked as Exhibit 3. Do you have  
15 any specific recollection of that document or can you  
16 recognize it in any way, shape or form?  
17 A. I do.  
18 Q. Okay. Tell me about it. What is it?  
19 A. It is a cable/Internet bill.  
20 Q. Okay. Is that something that regularly came across  
21 your desk?  
22 A. It -- Yes.  
23 MR. WARREN: You mean something like that,  
24 not that particular document; right?  
25 BY MR. CAMARGO:

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- 1 of the check?  
2 A. If I had one, yes.  
3 Q. If you didn't have one, how would you know how to  
4 attribute it or characterize it or categorize it in  
5 QuickBooks?  
6 A. I would ask Barry or get the register.  
7 Q. So, hypothetically, let's say Barry doesn't give you  
8 any information about a check that's been paid out and  
9 you notice, hey, we're off by \$88. Oh, is it check  
10 9289? You would go ask Barry, "What's this for? I  
11 can't figure it out"?  
12 A. Yes. Or I'd check the register.  
13 Q. So with respect to 1, you've never seen that before  
14 then?  
15 A. I don't recall seeing that.  
16 Q. You don't have any specific recollection at this time?  
17 A. I don't.  
18 Q. How about with respect to Exhibit 2?  
19 MR. WARREN: She's already answered. Go  
20 ahead.  
21 A. No.  
22 BY MR. CAMARGO:  
23 Q. With respect to both -- actually, with respect to  
24 Exhibit 2, there's handwriting on that. Do you  
25 recognize that handwriting at all?

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- 1 Q. Did cable/Internet bills regularly come across your  
2 desk such as the one that you have before you?  
3 A. Yes.  
4 Q. How did they come across your desk?  
5 A. He, Barry, would have a checked attached to the bill  
6 and an envelope for me to mail out.  
7 Q. Did that happen every month?  
8 A. Most.  
9 Q. In the months that it didn't happen, did you ever ask  
10 him whether he needed to pay or anything?  
11 A. No.  
12 Q. Were there times where it didn't happen; in other  
13 words, you didn't receive a check to mail out and yet  
14 you would notice it on the account?  
15 A. Yeah.  
16 Q. How often did you notice it on the corporation's  
17 checking account?  
18 A. It was monthly.  
19 Q. Okay. One last question regarding Exhibit 3. That  
20 Internet slash cable bill was not for the firm's  
21 Internet or cable; correct?  
22 A. No.  
23 Q. Was there a separate Internet or cable bill that the  
24 firm had?  
25 A. Yes.

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1 Q. What was your understanding of what those bills were  
2 for?  
3 A. Exhibit 3?  
4 Q. Yes.  
5 A. That was his home.  
6 Q. So it would have been -- Your understanding would be  
7 it was his home internet and/or cable bill?  
8 A. Yes.  
9 Q. Thank you, I'm showing you what's been marked as  
10 Exhibit 4. Do you recognize that document?  
11 A. Not that particular one, but I've seen documents like  
12 it.  
13 Q. So you don't have any specific recollection as to the  
14 monthly statement for April 29th through May 28th,  
15 2011 as indicated in Exhibit 4; correct?  
16 A. That's right.  
17 Q. But you have seen monthly statements that are similar  
18 to this; is that correct?  
19 A. Yes.  
20 Q. How would you come about seeing those?  
21 A. Well, usually these he would mail out but I would have  
22 them on the check register.  
23 Q. When you say that you would have them on the check  
24 register, in other words, you would find out about  
25 them when you were reviewing the monthly account

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1 you enter those?  
2 A. That was -- Let's see. What is that? I'm trying to  
3 remember. I think there's a category for cable/  
4 internet service.  
5 Q. Okay. Again, there's some handwriting on there. Do  
6 you recognize that to be Barry's again?  
7 A. Yes.  
8 Q. And it means the same thing to you that the last one  
9 did, that a check was paid on that date?  
10 A. Correct.  
11 Q. You can flip that one over. I'm going to show you  
12 what's marked as Exhibit Number 5. Have you ever seen  
13 that document specifically or any document like that?  
14 A. I have not.  
15 Q. On the right corner there is again some writing. Is  
16 that again Barry's writing?  
17 A. Yes, it is.  
18 Q. Reviewing this document -- I know you've never seen it  
19 before or don't have any specific recollection of  
20 that. Would you agree with me it appears to be a bill  
21 for the Detroit Jewish News?  
22 A. Yes.  
23 Q. Directly at the office, did the office ever receive  
24 the Detroit Jewish News?  
25 A. No.

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1 statement?  
2 A. Well, I have to input the checks into a facsimile  
3 check in QuickBooks and so if I find myself off in the  
4 sequence, I would have to go get the register, and say  
5 okay, when did he pay that, and that's how I would get  
6 the information.  
7 Q. That makes sense. So there might be a time where  
8 let's say you paid out checks number one and two for  
9 the IT guy and for something else; correct? Barry  
10 gives you a check for number three for something he  
11 paid, correct, and then the next check you have is  
12 number five so you're wondering where did number four  
13 go; correct?  
14 A. Yes.  
15 Q. And then you would check the check register?  
16 A. Correct.  
17 Q. And you had seen checks for AT & T in the check  
18 register?  
19 A. Yes.  
20 Q. What would you enter those checks in under in  
21 QuickBooks?  
22 A. Well, there's a category for telephones.  
23 Q. Did you enter those under the category for telephones?  
24 A. Yes.  
25 Q. How about going back to Internet and cable, where did

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1 Q. Did you ever see entries for news publications such as  
2 the Detroit Jewish News when going through the check  
3 register or balancing the account?  
4 A. Sometimes.  
5 Q. How would you classify or characterize those in  
6 QuickBooks?  
7 A. Those would be dues and subscriptions, is the  
8 category.  
9 Q. How often did you see those come across?  
10 A. Not very often.  
11 Q. Do you recall specifically the Detroit Jewish News,  
12 not this particular bill, but that coming across?  
13 A. No.  
14 Q. What publications, if any, do you recall specifically?  
15 A. Lawyers Weekly, and once or twice the Free Press.  
16 Q. Thank you.  
17 MR. WARREN: Done.  
18 BY MR. CAMARGO:  
19 Q. Flip that one over. I'm showing you what's been marked  
20 as Exhibit 6. Have you ever seen that document  
21 before?  
22 A. No.  
23 Q. Do you recognize the handwriting on that document at  
24 all?  
25 A. Yes.

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1 Q. Does the document, any part of it, make any sense to  
2 you?  
3 MR. WARREN: I'll object to the form of the  
4 question. Do you want to rephrase it?  
5 MR. CAMARGO: Okay.  
6 BY MR. CAMARGO:  
7 Q. Do you specifically see the name Marcia Seifman on  
8 that document?  
9 A. Yes.  
10 Q. Do you also specifically see a 2010 wages column?  
11 A. Yes.  
12 Q. Do you see where it says \$20,000 in wages for Marcia  
13 Seifman?  
14 A. Yes.  
15 Q. Did you know that Marcia Seifman was receiving wages  
16 from the firm?  
17 A. Yes.  
18 Q. Did you write the checks or authorize a payroll  
19 company to write checks for her?  
20 A. I did not.  
21 Q. Okay. How did you know that she was being paid then?  
22 A. Well, the payroll company calls to get the payroll and  
23 one time, you know, they asked me employee by employee  
24 what the payroll is. Now, with regard to Barry, I  
25 would just say what he usually gets, and with Ray,

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1 A. Well, that happened -- When did that start? About --  
2 I want to say six years ago, but I'm not certain.  
3 Q. Okay. When did you stop doing the payroll?  
4 A. I haven't.  
5 Q. All right. So --  
6 A. Paychex calls me and I just give them --  
7 Q. What years do you recall Paychex requesting or  
8 identifying a salary for Marcia Seifman?  
9 A. Less than five years. I don't know exactly.  
10 Q. Would it be less than five continuous years?  
11 A. Yes.  
12 Q. Is that still the case today?  
13 A. Yes.  
14 MR. WARREN: Is -- I'm sorry.  
15 MR. CAMARGO: I'll rephrase the question.  
16 MR. WARREN: Thank you.  
17 MR. CAMARGO: To make it a little more  
18 clear.  
19 MR. WARREN: This is just between us. Go  
20 ahead.  
21 BY MR. CAMARGO:  
22 Q. Is that still the case, and by that I mean, are there  
23 still -- Is there still a salary being paid to Marcia  
24 Seifman as of today?  
25 A. Yes.

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1 when he was here, I would say what Ray usually gets.  
2 I was not privy to nor authorized to give out specific  
3 amounts there.  
4 Q. Okay.  
5 A. So one time she asked and Marcia, and --  
6 Q. Were you surprised when she asked and Marcia?  
7 A. I was.  
8 Q. Why were you surprised?  
9 A. It was the first time she included Marcia in the  
10 payroll.  
11 Q. Do you know how long Marcia had been paid?  
12 A. It's been a couple years. I think it was probably --  
13 I don't recall the exact time, but --  
14 Q. Okay. Do you know today -- and if the answer is no, I  
15 don't know, that's fine -- do you know today whether  
16 or not Marcia was paid every year that you were there?  
17 A. No, she was not paid every year that I was there.  
18 Q. So you do know that she was not paid every year that  
19 you were there?  
20 A. That's correct.  
21 Q. How do you know that?  
22 A. Well, when I was -- When I was handling the payroll,  
23 it was -- She was not included in it. They wouldn't  
24 call and ask me what Marcia was going to get paid.  
25 Q. When did you start handling the payroll?

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1 Q. So it would, to the best of your recollection or idea,  
2 she has been paid a salary for somewhere less than the  
3 last five continuous years?  
4 A. Yes.  
5 Q. And that's an approximation?  
6 A. Yes.  
7 Q. Okay. The first time you learned she had been paid a  
8 salary was that first time you received one of those  
9 phone calls?  
10 A. Yes.  
11 Q. And that's when you would have been surprised;  
12 correct?  
13 A. Well, I told them she's not -- This is the first I've  
14 heard she's working.  
15 Q. In fact, it would have been surprising to you because  
16 you didn't really see her around the office; correct?  
17 A. No.  
18 Q. Well, why would it have been surprising?  
19 A. No, it would not --  
20 Q. I'm sorry. It may have been a poorly asked question.  
21 Part of the reason it was surprising to you was  
22 because you didn't see her on a day-to-day basis  
23 working in the office?  
24 A. Correct.  
25 Q. Did you think there was anything wrong with that or



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1 BY MR. CAMARGO:  
2 Q. Did you have any knowledge that Miss Krampitz was  
3 abusing prescription drugs?  
4 A. No.  
5 MR. CAMARGO: I have nothing else then from  
6 a question standpoint today.  
7 EXAMINATION  
8 BY MR. WARREN:  
9 Q. Andrea, did you know that Ray became a shareholder of  
10 the Seifman firm?  
11 A. Yes.  
12 Q. Okay. Do you know when he became a shareholder?  
13 A. Here it goes to times.  
14 Q. If you don't remember, it's okay.  
15 A. No, I don't.  
16 Q. During the entire time that Ray worked at your office,  
17 did he ever ask you to see the QuickBooks records?  
18 A. No.  
19 Q. Did he ever ask you to print them out?  
20 A. No.  
21 Q. Did he ever ask you to give him a copy or to look at  
22 Excel spreadsheets?  
23 A. No. Only where it applied to his specific client when  
24 we're settling a case.  
25 Q. But did he ever express any interest to you about the

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1 the firm?  
2 A. No.  
3 MR. CAMARGO: Do you have anything else?  
4 MR. WARREN: I need to take a minute.  
5 MR. CAMARGO: Okay.  
6 MR. WARREN: No. Thank you.  
7 EXAMINATION  
8 BY MR. CAMARGO:  
9 Q. All right. Just a couple questions. You said you  
10 knew, there came a point where you knew that Marcia  
11 Seifman was being paid a salary?  
12 A. Yes.  
13 Q. And you just testified that you knew there came a  
14 point where Ray Guzall was made a shareholder?  
15 A. Yes.  
16 Q. Did you know the intricacies of his becoming a  
17 shareholder, how much of an interest he had in the  
18 company or anything like that?  
19 A. No.  
20 Q. Do you know whether he was an equal partner or just a  
21 partial partner or a member, or shareholder, I should  
22 say?  
23 A. I think he had percentage interest, but I don't know  
24 for sure. This was between him and Barry.  
25 Q. So you wouldn't know what percentage that interest

Page 90

1 financial dealings of the law firm?  
2 A. No.  
3 Q. You told us that there's a file, you kept a file I  
4 think you said with credit card statements in a filing  
5 cabinet?  
6 A. Yes.  
7 Q. Where's the credit -- filing cabinet? Where's the  
8 filing cabinet?  
9 A. It's in the office. It's in the room where the copier  
10 is.  
11 Q. All right. Was that credit card file in that filing  
12 cabinet when Mr. Guzall was still at the firm?  
13 A. Yes.  
14 Q. Is that filing cabinet locked up?  
15 A. No.  
16 Q. Do you know where Mr. Seifman keeps the check  
17 registers for the accounts?  
18 A. Yes.  
19 Q. Where does he keep them?  
20 A. At his desk.  
21 Q. Do you know if they're locked up?  
22 A. No, they're not.  
23 Q. In your presence, did you ever see Mr. Guzall or  
24 observe Mr. Guzall make any request of anybody at the  
25 Seifman firm to review any of the financial records of

Page 92

1 would be?  
2 A. No.  
3 Q. When you discovered that Mrs. Seifman was receiving a  
4 salary, did you tell Ray Guzall about that?  
5 A. No.  
6 Q. Why not?  
7 A. Not my call. Why would I?  
8 Q. Well, I'm asking you, other than not your call, is  
9 that your answer?  
10 A. Well, it just wasn't about him.  
11 Q. Okay. Did you tell Ray Guzall about any of the  
12 personal items such as cable or Internet --  
13 A. No.  
14 Q. -- that were being paid?  
15 MR. WARREN: You have to let him finish the  
16 question.  
17 A. I'm sorry. No.  
18 BY MR. CAMARGO:  
19 Q. Did you ever pay with corporate checks for Mr.  
20 Guzall's internet or cable?  
21 A. No.  
22 Q. Did you ever pay for his phone bill?  
23 A. No.  
24 MR. WARREN: Wait. I'm sorry. You realize  
25 you are assuming a fact that is not in evidence. She

1 never paid anything. The testimony is that the checks  
2 were written by Mr. Seifman, so perhaps you'd like to  
3 correct your question.  
4 MR. CAMARGO: Sure.  
5 BY MR. CAMARGO:  
6 Q. Did you ever receive any checks from Mr. Seifman or  
7 see any corporate checks that were used to pay for Mr.  
8 Guzall's internet or cable?  
9 A. No.  
10 Q. Did you ever see, have knowledge of or review any  
11 corporate checks that were used to pay for his phone  
12 bill?  
13 A. No.  
14 Q. How about dental bills?  
15 A. No.  
16 Q. Prescriptions for Mr. Guzall?  
17 A. No.  
18 Q. Did you ever see car payments for Mr. Guzall?  
19 A. Yes.  
20 Q. At a certain point there come a time when some car  
21 payments were being made for Mr. Guzall; correct?  
22 A. Yes.  
23 Q. How about for Mr. Seifman?  
24 A. At any point in time?  
25 Q. There were times when there was; is that correct?

1 A. Yes.  
2 Q. And there were times when there weren't car payments?  
3 A. Yes.  
4 Q. Did you see any gym memberships paid for Mr. Guzall?  
5 A. No.  
6 Q. Did you see any of these items we've gone through paid  
7 for Mr. Guzall?  
8 A. No.  
9 MR. CAMARGO: I don't have anything else.  
10 EXAMINATION  
11 BY MR. WARREN:  
12 Q. Before Mr. -- I'm sorry. When you started maintaining  
13 -- You know what, never mind. Thank you very much.  
14 A. Okay.  
15 MR. CAMARGO: Thank you.  
16 MR. GUZALL: Thank you, Andrea.  
17 (The deposition was concluded at 3:04 p.m.  
18 Signature of the witness was not requested by  
19 counsel for the respective parties hereto.)  
20  
21  
22  
23  
24  
25

1 CERTIFICATE OF NOTARY  
2 STATE OF MICHIGAN )  
3 ) SS  
4 COUNTY OF WAYNE )  
5  
6 I, JOANNE SMITH, certify that this  
7 deposition was taken before me on the date  
8 hereinbefore set forth; that the foregoing questions  
9 and answers were recorded by me stenographically and  
10 reduced to computer transcription; that this is a  
11 true, full and correct transcript of my stenographic  
12 notes so taken; and that I am not related to, nor of  
13 counsel to, either party nor interested in the event  
14 of this cause.  
15  
16  
17  
18  
19  
20  
21  
22 JOANNE SMITH, CSR-3099,  
23 Notary Public,  
24 Wayne County, Michigan  
25 My Commission expires: 1-24-17



# EXHIBIT 14

5133130  
 ROOT CANAL SPECIALIST  
 31620 SCHOOLCRAFT  
 LIVONIA, MI 48150  
 734-261-7800

TERMINAL ID: 001

MASTERCARD  
 \*\*\*\*\*7404

SALE  
 BATCH: 000009  
 DATE: Mar 23, 10

INV: 000010  
 TIME: 11:47

AUTH: 090952

TOTAL \$88.00

# RECEIPT

Page 1 of 1

Root Canal Specialty Assoc

31620 Schoolcraft Rd.  
 Livonia, MI 48150-8150  
 (734) 261-7800

nt #: L058324)

THANK YOU FOR  
 YOUR BUSINESS!

CUSTOMER COPY

Patient Information		Account Balance:	\$28.00
Home: (248) 681-		Patient:	\$0.00 Estimated
Business: (248) 217-		Insurance:	\$28.00 Balance
Guarantor: Marcia Seifman		Next Recall: None Scheduled	
		Next Appt: None	

Visit Details				Estimated			
Date	Code	Service	1st/Quad	Surfaces	Charges	Credits	Patient Insurance
03/29/2010	D0140	LIMITED ORAL EVALUATION E			\$88.00	\$88.00	\$0.00 \$0.00
03/29/2010	D0220	PERIAPICAL SINGLE FILM	14		\$28.00	\$0.00	\$0.00 \$28.00
					\$116.00	\$88.00	\$0.00 \$28.00

Previous Balance		\$0.00	by: Master Card
Charges	\$116.00	Notes: Your insurance carrier has paid less than we anticipated due to what they consider Usual Customary, therefore, the balance remaining is your responsibility.	
Payments	\$88.00	Credit/Debit Sale Information	
Adjustments	\$0.00	Merchant #:	Date:
Current Balance	\$28.00	Term. #:	Time:
Personal Balance	\$0.00	Card #:	
		Trans. #:	
		Auth. #:	
		Name:	

SEIFMAN & GUZALL, P.C.

PH: 248-538-0711  
 30565 NORTHWESTERN HWY., SUITE 255  
 FARMINGTON HILLS, MI 48334

DATE 4-5-10

PAY TO THE ORDER OF

Capital One

CHASE

JPMorgan Chase Bank, N.A.  
 Detroit, Michigan 48226  
 www.Chase.com

PLEASE RETAIN THIS PORTION OF THE STATEMENT FOR YOUR RECORDS

DATE	DESCRIPTION	PATIENT'S NAME	CHARGES	CREDITS
11/07/2007	Balance Forward		77.20	
* 11/08/2007	Crown-full cast high noble intl	MARCIA	849.00	
12/13/2007	Dental Ins Pmt-(11/29/2007)-GUARDIAN	MARCIA		-412.00
11/12/2007	Payment by Mail-Thank You Ch # 7798	MARCIA		-77.20
11/29/2007	SEAT CROWN	MARCIA	0.00	

*Handwritten:* P.D. CK, 7913, 1/10/08

\* Indicates that Dental Insurance has been billed.  
Regular monthly payments are necessary to keep your account current.

PRIOR BALANCE	CURRENT CREDITS	CURRENT CHARGES	NEW BALANCE
77.20	-489.20	849.00	= 437.00

HAPPY NEW YEAR! PLEASE PAY BY JANUARY 21, 2008. THANK YOU.

PLEASE PAY  
THIS AMOUNT

437.00

©DENTRIX 1967-2005

DLSTM 4

Mack Family Dentistry - 27855 Plymouth Rd  
Livonia, MI 48150 (734)261-5100



NNNN-NNNN-NNNN-NNYY

Citi® Platinum Select®/AAAdvantage® Account



Account Activity  
Mar 16-Apr 15, 2011

Minimum Payment Due: New Balance:  
\$200.00 \$147.56  
Payment Due Date: 05/13/2011

Late Payment Warning: If we do not receive your minimum payment by the date listed above, you may have to pay a late fee of up to \$35 and your APR may be increased up to the variable Penalty APR of 29.99%.

For information about credit counseling services, call 1-877-337-8157.

OK 9937  
4/21/11

Your card comes with built-in benefits which provide you extra value and security:

- Citi Identity Theft Solutions: If you suspect identity theft, Citi is there to help you reclaim your identity and reestablish your credit - even if it's not your Citi account that was affected.
- \$0 Liability for Unauthorized Charges: With Citi's \$0 liability policy, you won't pay for any unauthorized charges on your account.
- Car Rental Insurance: You're automatically covered when you reserve and rent a covered vehicle with your Citi Card, so you can save money by declining the car rental company's collision, loss/damage waiver.

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1 of 4

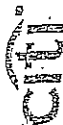
www.citiCARDs.com

Account Member  
BARRY A SEIFMAN

Member Since 2001

How To Reach Us  
1-888-766-CITI(2484)

Customer Service  
BOX 6500  
SIOUX FALLS, SD  
57117



American Airlines AAdvantage® Miles

AAAdvantage® Miles Report Card American Airlines 1413

www.aa.com

Payments, Credits and Adjustments

Date	Post	Description	Amount
03/27		PAYMENT THANK YOU	-243.32

Standard Purchases

Date	Post	Description	Amount
03/17		PLANET FITNESS 24B-9B74800 MI	10.00
03/23		CVS PHARMACY #B044 Q03 FARMINGTON HI MI	15.58
03/28		CAFE RENDEZVOUS QPS FARMINGTON HI MI	23.15
04/01		CANCER CENTER PHARMACY ANN ARBOR MI	30.00
04/02		OUTPATIENT PHARMACY #1 ANN ARBOR MI	47.53
04/09		CVS PHARMACY #B044 Q03 FARMINGTON HI MI	21.30

Fees

Date	Post	Description	Amount
		TOTAL FEES FOR THIS PERIOD	0.00

Interest Charged

Date	Post	Description	Amount
		TOTAL INTEREST FOR THIS PERIOD	0.00

2011 Totals Year-to-Date

Total fees charged in 2011

Total interest charged in 2011

American Airlines, AAdvantage, AAdvantage with Scissor Eagle Design and Scissor Eagle Design are marks of American Airlines, Inc.



BRIGHT HOUSE NETWORKS  
14525 FARMINGTON RD LIVONIA MICH 48154-5405  
PSE1 9900 BH RP 11 03122009 YNNNNY

MARCIA SEIFMAN  
30069 HIGH VALLEY RD  
FARMINGTON HILLS MI 48331-2144

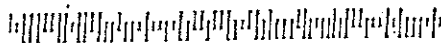
## Statement of Account

Statement Date: March 11, 2009  
Account Number:

17757

### How To Reach Us...

248/553-7300 M-TH:8:30-7 FRI 8:30-6  
SAT 9-2. 24HR SERVICE 248/553-7307  
24HR INTERNET SERVICE 1-866-233-7233



ck 8660  
3/17/09

PAYMENTS RECEIVED after 03/11/09 are not included on this statement

## Account Summary

Please see reverse side for account details.

Previous Statement Balance	\$ 149.94
Payment(s)	-149.94
Current Monthly Service(s)	144.65
Other Charge(s), Taxes & Fee(s)	6.57
Balance Due	\$ 151.32
Payment Due Date	03/31/09

## For Your Information

BRIGHT HOUSE NETWORKS MAKES THE DIGITAL TV TRANSITION EASY: As long as you're a Bright House Networks customer and all of your household TV's are plugged in our cable lines, you are ready for the transition to digital TV in June 2009. So sit back, relax, and enjoy your favorite programming brought to you by Bright House Networks!



On Time Performance is hard to find. At Bright House Networks it is guaranteed! If we fail to arrive for a scheduled appointment on time, you will receive a \$20.00 credit.





MARCIA SEIFMAN  
Statement Date:  
Account Number:

Page 2 of 3  
March 11, 2009  
117757

## Account Detail

This statement is for services from 03/22/09 through 04/21/09.

Previous Statement Balance ..... \$ 149.94

### Payment(s)

03/02 Payment - Thank You ..... -149.94  
Subtotal ..... -149.94

### Current Monthly Service(s)

03/22 - 04/21 High Definition/DVR ..... 13.90  
Your Package Includes: High Definition Tier And Digital Video Recorder  
03/22 - 04/21 Digital HBO ..... 12.00  
03/22 - 04/21 Dig Add'l Eqpt/serv ..... 9.00  
Your Services Include: Tier, Interactive Guide, Digital Equipment \$6.95  
03/22 - 04/21 Digital Equipment ..... 6.95  
03/22 - 04/21 Cable Card ..... 2.95  
03/22 - 04/21 Cable Card ..... 2.95  
03/22 - 04/21 Digital Add'l Tier ..... .00  
03/22 - 04/21 Digital Add'l Tier ..... .00  
03/22 - 04/21 Digital Combo ..... 96.90  
Your Package Includes: Basic Channels 2-84, Tier, Interactive Guide  
And High Speed Internet  
Subtotal ..... 144.65

### Other Charge(s), Taxes & Fee(s)

03/11 Franchise Fee ..... 5.57  
03/11 FCC User Fee ..... .07  
03/11 PEG Fee ..... 1.03  
Subtotal ..... 6.67

Balance Due ..... **\$ 151.32**

Your Franchising Authority is Sweco 29300 Nine Mile Road, Farmington, MI 48336 248/479-2800. The Sweco  
Office is Not Responsible For Billing OR Service Questions. Please Direct All Inquiries To Bright House Networks  
At The Phone Numbers On The Statement.



BARRY A SEIFMAN.  
30069 HIGH VALLEY RD  
FARMINGTON HLS, MI 48331-2144

Page 1 of 3  
Account Number 248 661  
Billing Date May 28, 2011

Web Site att.com

## Monthly Statement

Apr 29 - May 28, 2011

### Bill At A Glance

Previous Bill	71.93
Payment Received 5-11 - Thank You!	71.93 CR
Adjustments	.00
Balance	.00
Current Charges	71.97

Total Amount Due **\$71.97**

Amount Due In Full by Jun 18, 2011

### Billing Summary

Billing Questions? Visit att.com/billing

Plans and Services 1-800-238-2020	65.88
Other AT&T Long Distance 1-800-238-2020	6.09
Total of Current Charges	71.97

### AT&T Benefits

- Thank you for being an AT&T customer, featuring savings from:
  - AT&T Michigan
  - AT&T Long Distance

### Plans and Services

Monthly Service - May 28 thru Jun 27

Combined Communications Svcs 52.00

#### ALL DISTANCE®

by AT&T Michigan  
Call Plan Unlimited  
Caller Identification  
Calling Name Display  
Three Way Calling  
Automatic Callback  
Call Forwarding  
Selective Call Screening  
Call Waiting  
Privacy Manager  
Speed Calling  
Call Waiting ID  
LINE-BACKER®  
Unltd National Cig Advantage 1  
by AT&T Long Distance

Federal Access Charge 5.34  
Total Monthly Service 57.34

#### Surcharges and Other Fees

9-1-1 Emergency System	
Billing for more than one city/counties	.29
Emergency 9-1-1 Operational Assessment	
Billing for more than one city/counties	.23
Michigan State E911	.19
Federal Universal Service Fee	2.43
Carrier Cost Recovery Fee (Long Dist)	1.99
Total Surcharges and Other Fees	5.13

#### Taxes

State at 6% 3.41

Total Plans and Services 65.88

### News You Can Use Summary

- PREVENT DISCONNECT
- PAYMENT OPTIONS
- ELECTRONIC PAYMENTS
- WIN A DREAM VACATION
- PHONE WITH USABILITY
- CARRIER INFO
- MI STATE ACCESS FUND
- SERVICE INFORMATION
- CUSTOMER SUPPORT
- CALL BEFORE YOU DIG!

See "News You Can Use" for additional information.



BARRY A SEIFMAN  
30069 HIGH VALLEY RD  
FARMINGTON HILLS, MI 48331-2144

Page 2 of 3  
Account Number 248 661-  
Billing Date May 28, 2011

### AT&T Long Distance

Thank you for subscribing to ALL DISTANCE® service with unlimited domestic long distance provided by AT&T Long Distance (\$19.00 of the total ALL DISTANCE® service package price is United National Cig Advantage 1, the domestic direct dial long distance service, not including taxes and surcharges). ALL DISTANCE® service call detail and any other AT&T Long Distance charges will be listed below. Any usage not previously billed may appear within the details below.

Message Regarding Terms & Conditions:  
To view your Terms & Conditions for AT&T Long Distance, access [www.att.com/servicepublications](http://www.att.com/servicepublications) or call 1-888-225-8530 to have a copy mailed.

Invoice Summary  
(as of May 13, 2011)

Current Charges	5.00
Service Charges	
Credits and Adjustments	.00
Call Charges	.00
Surcharges and Other Fees	.75
Taxes	.34
Total Invoice Summary	6.09

#### Service Charges

##### Monthly Service Charges

Type of Service	Period	Qty	
1. Unlimited Call Ad 1	05/11-06/10	1	.00
2. Worldwide Value Call	05/11-06/10	1	5.00
Total Monthly Service Charges			5.00

Total Service Charges 5.00

#### Call Charges - Apr 14th thru May 10th

Domestic Usage Summary	Amount
Calls for 248-661-2752	
Domestic Minutes Used	160
Number of Calls	46
Total Domestic Direct Dial Charges	.00

To obtain a copy of previous call detail for up to 24 months at no charge, contact AT&T Long Distance customer service at the number listed in the Billing Summary section on page 1.

#### Surcharges and Other Fees

3. Fed Universal Service Fund	.75
Total Surcharges and Other Fees	.75

#### Taxes

4. Federal	.00
5. State	.34
6. Municipal	.00
7. Non Home State	.00
Total Taxes	.34

Total Invoice Charges 6.09

Total Other AT&T Long Distance

6.09

### News You Can Use

#### PREVENT DISCONNECT

Thank you for being a valued customer. It is important to inform you that all charges must be paid each month to keep your account current and prevent collection activities. In addition, please be aware that we are required to inform you of certain charges that MUST be paid in order to prevent interruption of basic local service. These charges are already included in the Total Amount Due and are \$20.00.

#### CARRIER INFO

AT&T Long Distance, or a company that resells their service, is your long distance and local toll carrier.

#### PAYMENT OPTIONS

Visit [att.com](http://att.com) to pay your AT&T bills online FREE of charge. Additional payment options can also be viewed online. Self-service is available anytime day or night by calling 1.800.288.2020 - just say "Pay My Bill". Payments made with an AT&T representative may be subject to a \$5.00 payment convenience fee.

#### MI STATE ACCESS FUND

Effective 7/1/2011, AT&T will begin to assess the Michigan (MI) State Access Fund surcharge on intrastate charges to recover AT&T's required contribution to this fund. The charge will appear as MI State Access Fund under the Surcharges and Other Fees section of your bill. For more information please contact us at 1.800.288.2020.

#### ELECTRONIC PAYMENTS

When making a secure electronic bill payment from your bank account over the phone, you will need to provide sufficient information to authenticate yourself as the account owner. By providing this information, you are authorizing AT&T and your financial institution to process a one-time debit from your bank account for payment of your bill. Other bill payment options are available at [www.att.com](http://www.att.com).

#### SERVICE INFORMATION

Your local services are provided by AT&T Michigan (Michigan Bell Telephone Company). Your AT&T long distance services, if any, are provided by one or more of the following AT&T Inc. subsidiaries: AT&T Long Distance (SBC Long Distance, LLC), AT&T Communications of Michigan, Inc., and/or AT&T Corp. You can find the name of your long distance service provider in the long distance section of your bill. To view your provider's service publications, including Guidebooks, Service Guides and/or Tariffs, go to [att.com/servicepublications](http://att.com/servicepublications).

#### WIN A DREAM VACATION

Save time with AT&T Paperless Billing and get 100 bonus entries for your chance to win a \$15,000 vacation or cash! No purchase necessary. Contest ends 6/30/2011. Visit [att.com/wintrip](http://att.com/wintrip) for official contest rules.

BILLING DATE: 06/09/2008  
ACCOUNT NUMBER: 0017473  
RENEWAL FOR:

MARCIA SEIFMAN  
30069 HIGH VALLEY RD  
FARMINGTON, MI 48331-2144

AMOUNT PAID: \$140.<sup>00</sup>  
CHECK NUMBER: \_\_\_\_\_  
CREDIT CARD: \_\_\_\_\_

Your subscription is up for renewal. As you can see we have many price discounts available.

Please take a moment to renew your subscription today. The Detroit Jewish News thanks you for your loyalty and we look forward to continuing to serve you 52 weeks a year.

*red ck  
\$208*

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JEWISH RENAISSANCE MEDIA

# Premium Due Notice

If payment is not received within 31 days of due date, coverage will lapse.

**ABE**

AMERICAN BAR ENDOWMENT  
Insuring your life's needs. Advancing your life's work.

P.O. Box 6160  
Carol Stream, IL 60197-6160  
1-800-621-8981 • www.abendowment.org

CERTIFICATE HOLDER ID: 00928516

BARRY A. SEIFMAN  
30069 HIGH VALLEY  
FARMINGTON HILLS MI 48331

BUS. PH. NO: (248) 538-0711

DUE DATE: August 01, 2008

INSURED: BARRY A. SEIFMAN

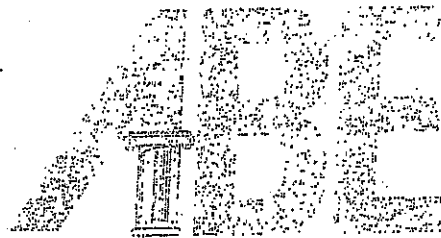
## IMPORTANT MESSAGE

DEAR INSURED MEMBER:

THANK YOU FOR YOUR SUPPORT AND PARTICIPATION IN THE ABE INSURANCE PLAN(S) DESCRIBED BELOW. IT IS ONLY BECAUSE OF MEMBERS SUCH AS YOU THAT THE ENDOWMENT IS ABLE TO PROVIDE FUNDING FOR HUNDREDS OF RESEARCH AND EDUCATIONAL PROJECTS IN THE FIELD OF LAW. IN ORDER TO MAINTAIN THIS IMPORTANT INSURANCE COVERAGE, PLEASE PAY THIS BILL BY THE DUE DATE.

RENEE Z. LESKIW, EXECUTIVE DIRECTOR

Program	Coverage	Mode*	Premium Payment Period	Premium
DISABILITY MEMBER	\$5,000	Q	08/01/2008 - 10/31/2008	\$316.11



AMERICAN BAR ENDOWMENT

Insuring your life's needs. Advancing your life's work.

\*A=Annual S=Semiannual Q=Quarterly

Total \$316.11

Credit/  
Debit \$0.00

**Amount Due** \$316.11

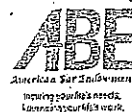
00928516

QUESTIONS? CALL YOUR PERSONAL ENDOWMENT REPRESENTATIVE  
TOLL FREE: 1-800-621-8981

Please see reverse side for important dividend information.

# Premium Due Notice

If payment is not received within 31 days of due date, coverage will lapse.



P.O. Box 6160  
Carol Stream, IL 60197-6160  
1-800-621-8981 • www.abendowment.org

CERTIFICATE HOLDER ID: 00928516

BARRY A. SEIFMAN  
30069 HIGH VALLEY  
FARMINGTON HILLS MI 48331

BILL NO: 9996677747  
BUS. PH. NO: (248) 538-0711  
DUE DATE: August 01, 2011

INSURED: BARRY A. SEIFMAN

## IMPORTANT MESSAGE

DEAR INSURED MEMBER:

THANK YOU FOR YOUR SUPPORT AND PARTICIPATION IN THE ABE INSURANCE PLAN(S) DESCRIBED BELOW. IT IS ONLY BECAUSE OF MEMBERS SUCH AS YOU THAT THE ENDOWMENT IS ABLE TO PROVIDE FUNDING FOR HUNDREDS OF RESEARCH AND EDUCATIONAL PROJECTS IN THE FIELD OF LAW. IN ORDER TO MAINTAIN THIS IMPORTANT INSURANCE COVERAGE, PLEASE PAY THIS BILL BY THE DUE DATE.

RENEE Z. LESKIW, EXECUTIVE DIRECTOR

	Program	Coverage	Mode*	Premium Payment Period	Premium
DISABILITY	MEMBER 90 DAY	\$5,000 /MO	Q	08/01/2011 - 10/31/2011	\$316.11

CF 100.77  
7/6/11

\*A=Annual S=Semiannual Q=Quarterly

Total \$316.11

Credit/Debit \$0.00

Amount Due \$316.11

00928516

QUESTIONS? CALL YOUR PERSONAL ENDOWMENT REPRESENTATIVE  
TOLL FREE: 1-800-621-8981

Please see reverse side for  
important dividend information.

# BILLING STATEMENT

For customer service, please call Toyota Financial Services at (800) 874-8822, or visit us online at [www.toyotafinancial.com](http://www.toyotafinancial.com).



OK  
92517  
3/17/10

Statement Date 3/12/2010  
Account Number 030 6087710

## SUMMARY OF CHARGES

Past Due Payment Amount	\$0.00
Unpaid Late Charges	\$0.00
Miscellaneous Charges	\$0.00
Current Payment Due	\$628.10

Total Amount Due \$628.10  
Payment Due Date 3/29/2010

## ACCOUNT INFORMATION

Regular Payment Amount	\$628.10
Last Transaction Amount	\$628.10
Date of Last Transaction	2/24/2010
Monthly Payments Made	44
Maturity Date	6/29/2010
Outstanding Balance*	\$2,424.50

\*Outstanding Balance is not your payoff amount. To obtain your payoff amount and payoff instructions, please visit us online at [www.toyotafinancial.com](http://www.toyotafinancial.com) or contact Toyota Financial Services at (800) 874-8822.

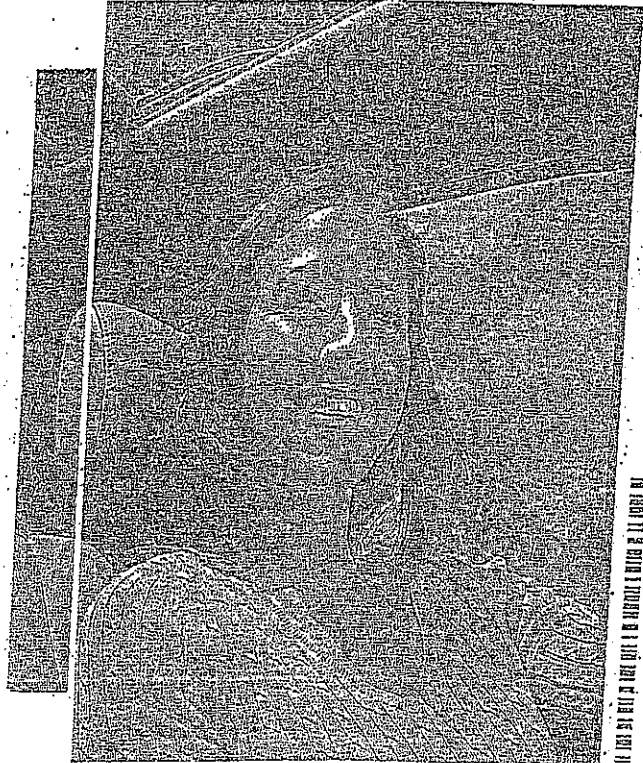
Please refer to the back of this statement for important information on negative credit reporting, check processing and the specially designated address when sending any communication regarding disputed payoffs.

IMPORTANT: To ensure timely delivery, please detach this portion and mail in the enclosed envelope with your payment.

Make check or money order payable to Toyota Financial Services. Include your account number and name on the front of your check or money order.

Thank you for the opportunity to serve your financing needs.

You are near the end of your finance contract with Toyota Financial Services. We hope your experience with us has been satisfying. When shopping for your next Toyota, ask your dealer about return customer benefits for TFS customers.



## BILLING STATEMENT

For customer service, please call Toyota Financial Services at (800) 874-8822, or visit us online at [www.toyotafinancial.com](http://www.toyotafinancial.com).

Statement Date 9/11/2009  
Account Number 030 6087710

### SUMMARY OF CHARGES

Past Due Payment Amount	\$0.00
Unpaid Late Charges	\$0.00
Miscellaneous Charges	\$0.00
Current Payment Due	\$628.10

Total Amount Due	\$628.10
Payment Due Date	9/29/2009

### ACCOUNT INFORMATION

Regular Payment Amount	\$628.10
Last Transaction Amount	\$628.10
Date of Last Transaction	8/22/2009
Monthly Payments Made	38
Maturity Date	6/29/2010
Outstanding Balance*	\$6,015.47

\*Outstanding Balance is not your payoff amount. To obtain your payoff amount and payoff instructions, please visit us online at [www.toyotafinancial.com](http://www.toyotafinancial.com) or contact Toyota Financial Services at (800) 874-8822.

Please refer to the back of this statement for important information on negative credit reporting, check processing and the specially designated address when sending any communication regarding disputed payoffs.

IMPORTANT: To ensure timely delivery, please detach this portion and mail in the enclosed envelope with your payment. Make check or money order payable to Toyota Financial Services. Include your account number and name on the front of your check or money order.

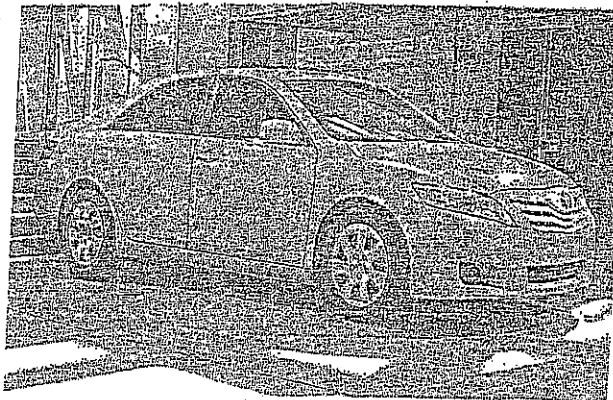


C K 8952  
9/19/09  
**CAMRY**

Commonly chosen.

Uncommonly engineered.

**32 MPG**  
Highway Est.\*



Hybrid models available.

Vehicle shown with options.  
\*2009 EPA estimates. 4 cylinder models. Actual mileage will vary.

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LOCAL TOYOTA  
DEALER FOR A TEST DRIVE.

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PATIENT NAME	CPI NO.	STMT DATE	PAGE	UNIVERSITY OF MICHIGAN HOSPITALS & HEALTH CENTERS 1600 E MEDICAL CENTER DRIVE ANN ARBOR MI 48109-0060
SEIFMAN, MARCIA S	0408847	03/11/11	03	

VISIT DESCRIPTION	BEGIN-DATE	END-DATE	CHG/PMT/ADJ	INS PENDING	PATIENT AMT
-------------------	------------	----------	-------------	-------------	-------------

HOSPITAL MONTHLY STATEMENT OF ACTIVITY

1049	OUTPT HOSP SERVICES	02/18/11		4552.30	0.00
	WE HAVE BILLED THE FOLLOWING INSURANCE(S)				
	BLUE PREFERRED	02/18/11 - 02/18/11			
	VISIT TOTAL			4552.30	0.00
1367	INPT HOSP SERVICES	01/29/11	01/31/11	14068.65	0.00
	02/15/11 BLUE CROSS MISC INS PAYMENT		8353.20-		
	BLUE PREFERRED	SERVICE ON 01/29/11			
	02/15/11 BLUE CROSS CONTR INS ADJ		5420.49-		
	BLUE PREFERRED	SERVICE ON 01/29/11			
	VISIT TOTAL			0.00	294.96

CK 9879  
3/18/11

FOR QUESTIONS REGARDING YOUR BALANCE CALL 800-992-9475  
M-F, FROM 8:30AM-4:15PM; OR 888-843-8037 M-F,  
FROM 4:15PM-8PM, AND 9:00AM-6PM ON SATURDAY.

PLEASE PAY BALANCE IN FULL  
UPON RECEIPT OF THIS STATEMENT

BALANCE LAST STATEMENT	30952.13
NEW CHARGES/ADJMTS	0.00
PATIENT PYMTS/ADJMTS	523.01
INSURANCE PYMTS/ADJMTS	22971.44
BALANCE THIS STATEMENT	7457.68
INSURANCE PENDING	7077.30
PLEASE PAY THIS AMOUNT	380.38

PATIENT NAME	CPI NO.	STMT. DATE	PAGE	UNIVERSITY OF MICHIGAN HOSPITALS & HEALTH CENTERS 1500 E MEDICAL CENTER DRIVE ANN ARBOR MI 48109-0060
SEIFMAN, MARCIA S	0408847	02/11/11	01	

VISIT	DESCRIPTION	BEGIN-DATE	END-DATE	CHG/PMT/ADJ	INS PENDING	PATIENT AMT
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HOSPITAL MONTHLY STATEMENT OF ACTIVITY

0367	INPT HOSP SERVICES	12/15/10	12/28/10		76398.86	0.00
	01/18/11 BLUE CROSS MISC INS PAYMENT			19792.17-		
	BLUE PREFERRED SERVICE ON 12/15/10					
	01/18/11 BLUE CROSS CONTR INS ADJ			56606.69-		
	BLUE PREFERRED SERVICE ON 12/15/10					
	01/25/11 BLUE CROSS MISC INS PAYMENT			0.00		
	BLUE PREFERRED SERVICE ON 12/15/10					
	01/25/11 BLUE CROSS LATE CHG INS ADJUST			129.00-		
	BLUE PREFERRED SERVICE ON 12/15/10					
	NEW CHARGES SINCE LAST STATEMENT			129.00		
	VISIT TOTAL				0.00	0.00
1005	OUTPT HOSP SERVICES	01/07/11			3803.60	0.00
	02/01/11 BLUE CROSS MISC INS PAYMENT			1408.70-		
	BLUE PREFERRED SERVICE ON 01/07/11					
	02/01/11 BLUE CROSS CONTR INS ADJ			2042.73-		
	BLUE PREFERRED SERVICE ON 01/07/11					
	VISIT TOTAL				0.00	352.17
1011	OUTPT HOSP SERVICES	01/11/11			909.00	0.00
	02/08/11 BLUE CROSS MISC INS PAYMENT			341.68-		
	BLUE PREFERRED SERVICE ON 01/11/11					
	02/08/11 BLUE CROSS CONTR INS ADJ			481.90-		
	BLUE PREFERRED SERVICE ON 01/11/11					
	VISIT TOTAL				0.00	85.42
1013	OUTPT HOSP SERVICES	01/13/11			909.00	0.00
	02/08/11 BLUE CROSS MISC INS PAYMENT			341.68-		
	BLUE PREFERRED SERVICE ON 01/13/11					
	02/08/11 BLUE CROSS CONTR INS ADJ			481.90-		
	BLUE PREFERRED SERVICE ON 01/13/11					
	VISIT TOTAL				0.00	85.42

OK 9824  
2/16/11

100804 REV. 4/03

FEDERAL TAX I.D. 386006309W

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M-F, FROM 8:30AM-4:15PM; OR 888-843-8037 M-F,  
FROM 4:15PM-8PM, AND 9:00AM-6PM ON SATURDAY.

PLEASE PAY BALANCE IN FULL  
UPON RECEIPT OF THIS STATEMENT

BALANCE LAST STATEMENT 96869.11  
NEW CHARGES/ADJMTS 258.00  
PATIENT PYMTS/ADJMTS 0.00  
INSURANCE PYMTS/ADJMTS 81626.45

BALANCE THIS STATEMENT 15500.66  
INSURANCE PENDING 14977.65

PLEASE PAY THIS AMOUNT 523.01

DATE	PATIENT	DESCRIPTION	ACCOUNT ACTIVITY	
			INSURANCE	PATIENT
08/03/10	MARIA	PREVIOUS BALANCE		0.00
08/05/10	MARIA	TRANSFER INS BALANCE TO PATIENT		40.00
		02/19/2010 99202 OFF VISIT, I - \$40.00 Co-payment		
08/05/10	MARIA	TRANSFER INS BALANCE TO PATIENT		40.00
		02/26/2010 99212 OFF VISIT, S - \$40.00 Co-payment		
09/23/10	MARIA	TRANSFER INS BALANCE TO PATIENT		40.00
		03/26/2010 99213 OFF VISIT, S - \$40.00 Co-payment		
10/20/10	MARIA	TRANSFER INS BALANCE TO PATIENT		40.00
		05/05/2010 99212 OFF VISIT, S - \$40.00 Co-payment		

*Seifman*  
*#9671*  
*11/3/10*

BALANCE

160.00

DRS GROSS & FOREMAN. QUESTIONS? CALL 248-646-6882

0-30 DAYS	31-60 DAYS	61-90 DAYS	91-120 DAYS	120+ DAYS
40.00	40.00	80.00	0.00	0.00

MAKE CHECKS  
 PAYABLE TO:

ARNOLD S. GROSS, DPM, P.C.

REORDER: Genlue Solutions 586-751-9080 GS100-LN1P

PATIENT NAME	CPI NO.	STMT DATE	PAGE
SEIFMAN, MARCIA S	0408847	02/11/11	01

UNIVERSITY OF MICHIGAN HOSPITALS & HEALTH CENTERS  
1500 E. MEDICAL CENTER DRIVE  
ANN ARBOR MI 48109-0060

DESCRIPTION BEGIN-DATE END-DATE CHG/PMT/ADJ INS PENDING PATIENT AMT

HOSPITAL MONTHLY STATEMENT OF ACTIVITY

57	INPT HOSP SERVICES	12/15/10	12/28/10		76398.86	0.00
	01/18/11 BLUE CROSS MISC INS PAYMENT			19792.17-		
	BLUE PREFERRED		SERVICE ON 12/15/10			
	01/18/11 BLUE CROSS CONTR INS ADJ			56606.69-		
	BLUE PREFERRED		SERVICE ON 12/15/10			
	01/25/11 BLUE CROSS MISC INS PAYMENT			0.00		
	BLUE PREFERRED		SERVICE ON 12/15/10			
	01/25/11 BLUE CROSS LATE CHG INS ADJUST			129.00-		
	BLUE PREFERRED		SERVICE ON 12/15/10			
	NEW CHARGES SINCE LAST STATEMENT			129.00		
	VISIT TOTAL				0.00	0.00
05	OUTPT HOSP SERVICES	01/07/11			3803.60	0.00
	02/01/11 BLUE CROSS MISC INS PAYMENT			1408.70-		
	BLUE PREFERRED		SERVICE ON 01/07/11			
	02/01/11 BLUE CROSS CONTR INS ADJ			2042.73-		
	BLUE PREFERRED		SERVICE ON 01/07/11			
	VISIT TOTAL				0.00	352.17
11	OUTPT HOSP SERVICES	01/11/11			909.00	0.00
	02/08/11 BLUE CROSS MISC INS PAYMENT			341.68-		
	BLUE PREFERRED		SERVICE ON 01/11/11			
	02/08/11 BLUE CROSS CONTR INS ADJ			481.90-		
	BLUE PREFERRED		SERVICE ON 01/11/11			
	VISIT TOTAL				0.00	85.42
13	OUTPT HOSP SERVICES	01/13/11			909.00	0.00
	02/08/11 BLUE CROSS MISC INS PAYMENT			341.68-		
	BLUE PREFERRED		SERVICE ON 01/13/11			
	02/08/11 BLUE CROSS CONTR INS ADJ			481.90-		
	BLUE PREFERRED		SERVICE ON 01/13/11			
	VISIT TOTAL				0.00	85.42

*Handwritten:* OK 9834  
2/16/11

4 REV. 4/03

FEDERAL TAX I.D. 386006309W

SEE REVERSE SIDE FOR IMPORTANT INFORMATION

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FROM 8:30AM-4:15PM; OR 888-843-8037 M-F,  
OR 4:15PM-8PM, AND 9:00AM-6PM ON SATURDAY.

EASE PAY BALANCE IN FULL  
ON RECEIPT OF THIS STATEMENT

BALANCE LAST STATEMENT	96869.11
NEW CHARGES/ADJMTS	258.00
PATIENT PYMTS/ADJMTS	0.00
INSURANCE PYMTS/ADJMTS	81626.45
BALANCE THIS STATEMENT	15500.66
INSURANCE PENDING	14977.65
PLEASE PAY THIS AMOUNT	523.01

# EXHIBIT 15

MINUTES OF MEETING OF SHAREHOLDERS  
AND DIRECTORS OF BARRY A. SEIFMAN, P.C.  
AKA SEIFMAN & GUZALL, P.C. HELD JANUARY 25, 2008

This matter having come before the Board, historically a one-man corporation, and it being recognized that the Minutes have been taking place orally for many years, but having gotten behind in memorializing them in writing.

Upon motion duly made, waiver of any and all notices that occur for the meeting was ratified.

Upon motion duly made, seconded and carried, all actions taken by Barry A. Seifman historically prior to date are ratified, and he shall be indemnified for any and all acts taken by him where it appears he was performing such acts in his judgment for the betterment of the Corporation.

It was further discussed that there was a stockholder transaction that took place. Such stockholder agreement allows for Raymond Guzall III to be a member of the Corporation, in recognition of his history of good faith service to the Corporation. Such shareholder agreement is hereby duly moved, seconded, ratified and incorporated herein as an attachment, and to be effective August 1, 2006.

It was further seconded and carried that the Board of Directors shall continue to be Barry A. Seifman.

It was further moved, seconded and carried that the officers of the Corporation shall be the various roles of Barry A. Seifman filling where necessary the roles of President, Vice President, Treasurer and Secretary and Marcia Seifman serving as Assistant Secretary in the event of emergencies.

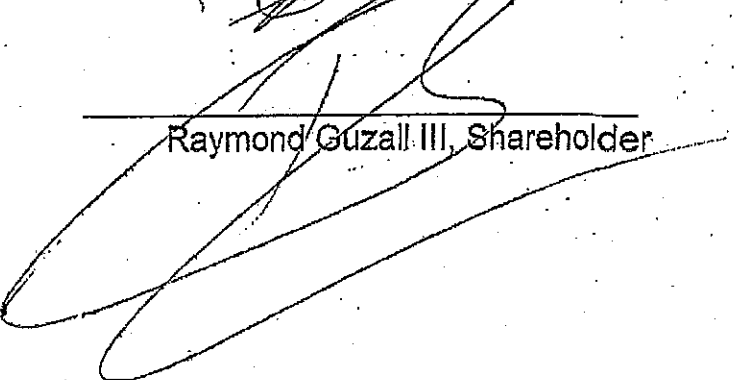
It was further moved, seconded and carried, that Barry A. Seifman shall continue to make all economic decisions for the Corporation, including salaries, and shall keep Raymond Guzall III informed.

It was further, moved, seconded and carried that Barry A. Seifman shall use his discretion in opening up new bank accounts for the continued Corporation in its new d/b/a of Seifman & Guzall, P.C., to sign appropriate

bank documents as he deems the signatory should be.

There being no further business to come before the Board of Directors and Shareholders, the meeting was adjourned.

Date: January 25, 2008

  
\_\_\_\_\_  
Barry A. Seifman, Director  
\_\_\_\_\_  
Barry A. Seifman, Shareholder  
\_\_\_\_\_  
Raymond Guzell III, Shareholder

# EXHIBIT 16



# 2010 Profit Sharing Plan

Barry A. Seifman P.C.

## Age Weighted Plan

Prepared By: \_\_\_\_\_ Date: \_\_\_\_\_  
Approved By: \_\_\_\_\_

C- 1	2	3	4	5
2010	Profit Sharing	Earnings	2009	2010
Wages	5%	2010	Totals	Totals
(2) * ANDREA McANALLY	42001.00	2100.00	33731	11721306
(2) * RAYMOND GOZALL III	123000.00	6150.00	85361	4445606
(2) * SUSAN SMITH	15315.00	766.00	1985	1166785
(2) * MARCIE SEIFMAN (GROSS)	20000.00	2000.00	2256	2102256
(2) * BARRY A. SEIFMAN	245000.00	50.12563	77785	33930737
(1) BARRY A. SEIFMAN	245000.00	50.12563	77785	33930737
Each Employee in Class #2				
Receives 5% of Wages				
Class #1 Receives Balance				
of Contribution Max 25%				
Spouse Receives 100%				
for Profit Sharing)				
INVESTMENTS 2010				
CLASS ORIGINAL INVESTMENT	7500000			
INT. EARNED 2010	142776			
LESS ACCRUED INT.	(123000)			
NET 2% 44/day 56 days	23000			
10-16-10 TO 10-12-11	7164976		142776	
FIDELITY 272-882201				
360 bal 1-01-10	2705903			
EARNING 2010	4089			
CONTRIBUTIONS 2009 (bal.)	3755172			
CONTRIB. 2010 QUALIFIED	5117575			
* DISTRIBUTIONS	(1103727)			
	111679052		4089	

# MONROE AND ASSOCIATES, INC.

Actuarial and Employee Benefit Plan Consultants

25901 West Ten Mile Road, Suite 200  
Southfield, Michigan 48033-2857  
(248) 354-6220 Fax (248) 354-6287

February 18, 2011

Mr. Barry Seifman  
30665 Northwestern Hwy.  
Suite 255  
Farmington Hills, MI 48334

Re: Profit Sharing Plan Allocations For 2010

Dear Mr. Seifman:

The following allocations pass the general test and related gateway under IRC 401(a)(4) and is fully deductible under IRC 404. Other allocations are possible. This one maximizes you and your wife and minimizes all others.

Allocations are as follows:

	<u>Age</u>	<u>Compensation</u>	<u>Allocation 1</u>
B. Seifman	64	\$245,000	\$45,000
M. Seifman	63	20,000	20,000
R. Guzall	42	123,000	6,150
A. McNally	58	42,001	2,100
S. Smith	26	15,313	766

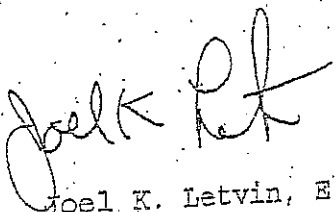
~~\$78,016~~

79,192.68

1075.68  
1075.68  
too much

Please call if you have any questions.

Sincerely,



Joel K. Letvin, E.A., M.A.A.A.

JKL/lam

cc: John Selesko

## Page 2.

Name	Sex	Birth	Date of Hire	Spouse Date	Date of Birth	Compensation *	Hrs if <1000

Name	Date of Birth	Date of Hire	Date of Birth	Spouse Date	Termination	Compensation #	Hrs if <1000

44

2017  
Gay 49.5

Maria 17253.44  
7863.

Susan Smith 6856.  
343.

Ray  
~~103,000~~  
120,000  
86,000.

Arden 42012.06  
2101.

58307  
9000  
49307

for 2012 profit sharing  
9.25 → AUK

Rag 8-90

SAS 50,000

401K 17000

401K → 5500

Marcia can do

401K 5000

Jaedin  
Monroe

CERTIFICATE OF PARTICIPATION

BARRY A. SEIFMAN, P.C. PROFIT SHARING PLAN

TO: MARCIA SEIFMAN

Beginning Balance on 01-01-09	\$ 0.00
Contributions for 2009	1000.00
Plan earnings for 2009	0.00
Balance as of 12-31-09	\$ 1000.00
Non-Forfeitable Percentage	0%
Vested Amount	\$ 0.00

In the event of your death, your beneficiary would receive the total accrued benefit at the time of your death without any forfeiture due to vesting.

# EXHIBIT 17

## PAYROLL JOURNAL

EMPLOYEE NAME

HOURS, EARNINGS, REIMBURSEMENTS & OTHER PAYMENTS				WITHHOLDINGS	DEDUCTIONS	NET PAY ALLOCATIONS
DESCRIPTION	RATE	HOURS	EARNINGS			
Regular			3,958.34	Social Security Medicare Fed Income Tax MI Income Tax		Direct Deposit # 10212 Check Amt 0.00 Chkg 1503 2,886.20
EMPLOYEE TOTAL			3,958.34			
Regular			1,856.45	Social Security Medicare Fed Income Tax MI Income Tax	18.00 Medical	Net Pay 2,886.20 Direct Deposit # 3 3 Check Amt 0.00 Chkg 8400 1,352.80
EMPLOYEE TOTAL			1,856.45			
Regular			400.00	Social Security Medicare Fed Income Tax MI Income Tax	18.00	Net Pay 1,352.80 Readycheck # 100648 Check Amt 417.75
EMPLOYEE TOTAL			400.00			
Regular	14.0000	51.50	721.00	Social Security Medicare MI Income Tax		Net Pay 417.75
EMPLOYEE TOTAL			721.00			
Regular	14.0000	51.50	721.00	Social Security Medicare MI Income Tax		Direct Deposit # 10214 Check Amt 0.00 Chkg 6848 689.03
EMPLOYEE TOTAL			721.00			
Regular		66.00	910.00	Social Security Medicare Fed Income Tax MI Income Tax		Net Pay 689.03 Direct Deposit # 10215 Check Amt 0.00 Chkg 9272 761.75
EMPLOYEE TOTAL			910.00			
Regular			11,000.00	Social Security Medicare Fed Income Tax MI Income Tax		Net Pay 761.75 Readycheck # 500649 Check Amt 7,343.60
EMPLOYEE TOTAL			11,000.00			
Regular		116.50	18,925.79	Social Security Medicare Fed Income Tax MI Income Tax	18.00 Medical	Net Pay 7,343.60
COMPANY TOTAL			18,925.79			Check Amt 7,761.35 Dir Dep 5,669.70
COMPANY TOTALS						Net Pay 13,431.13

0660 Barry A Seifman P C

Date 01/27/12 10:54 AM

Period Start - End Date  
01/16/12 - 01/31/12  
Check Date 01/31/12Payroll Journal  
Page 1 of  
PYRJRI



# EXHIBIT 18

UNPUBLISHED OPINION. CHECK COURT RULES BEFORE CITING.

UNPUBLISHED

Court of Appeals of Michigan.

Georgeanna BARTH and Paul Broschay, Plaintiffs—Appellants,

v.

Geoffrey N. FIEGER, Defendant—Appellee.

and

Northlander Corp., Defendant.

Docket No. 306078. Jan. 22, 2013.

Oakland Circuit Court; LC No. 10-108864-NO.

Before: STEPHENS, P.J., and OWENS and MURRAY, JJ.

## Opinion

PER CURIAM.

\*1 In this attorney fee lien case, plaintiffs appeal the trial court's award of 90% of the disputed attorney fees to defendant Geoffrey Fieger and 10% to plaintiff Paul Broschay. We reverse and remand.

In February 2010, plaintiff Georgeana Barth was a resident of a hotel owned by defendant Northlander Corporation. There, she was subjected to a brutal sexual assault by an individual who gained access to her room with the help of his friend who worked at the front desk. In March 2010, Barth retained the Fieger firm to represent her claims against Northlander. During the time that plaintiff was represented by the Fieger firm, her case was handled exclusively by defendant Broschay. While employed with the Fieger firm, Broschay claims to have spent approximately 50 hours of time working on plaintiff's file. In May 2011, Broschay left the Fieger firm. Barth discharged the Fieger firm and retained Broschay independently to continue representing her on a contingency fee basis. Plaintiffs claim that Fieger began a "campaign of harassment" of Barth, demanding money and misrepresenting the degree of his personal involvement in her case.

In July 2011, on the eve of trial, Broschay successfully obtained a settlement on Barth's behalf in the underlying lawsuit against Northlander. The trial court entered an order dismissing the matter pursuant to the parties' settlement agreement. Broschay claims to have spent approximately 50 hours of time on Barth's case after the discharge of the Fieger firm. After costs, the attorney fee in this matter was approximately \$221,000.

On August 11, 2011, Fieger, as lienholder, filed a motion requesting an award of attorney fees. Fieger asserted that the Fieger firm "substantially performed the entire contingency undertaken in the retention agreement, and on a quantum meruit percentage basis is entitled to an award of a substantial portion (if not all) of the \$221,415.82 fee." After hearing arguments, the trial court awarded the Fieger law firm 90% and Broschay 10% of the \$221,000 attorney fee. The trial court entered an order consistent with its ruling, and Broschay timely filed this appeal.

We review the decision whether to enforce a lien such as this for an abuse of discretion. *Reynolds v. Polen*, 222 Mich.App 20, 24, 27; 564 NW2d 467 (1997). Plaintiffs first argue that the trial court abused its discretion in failing to consider whether Fieger's alleged misconduct resulted in a forfeiture of the Fieger firm's lien interest. We agree. The trial court failed to address this issue. When counsel brought up the issue at the hearing, the trial court stated, "I'm not going to hold an evidentiary hearing on this."

"[T]he law creates a lien of an attorney upon the judgment or fund resulting from his services." *Ambrose v. Detroit Edison Co*, 65 Mich.App 484, 487-488; 237 NW2d 520 (1975). If an attorney's employment is prematurely terminated before completing services contracted for

under a contingency fee agreement, the contingency fee agreement no longer operates to determine the attorney's fee and the attorney is entitled to compensation for the reasonable value of his services on the basis of quantum meruit, provided that his discharge was wrongful or his withdrawal was for good cause. *Reynolds*, 222 Mich.App at 27; see also *Plunkett & Cooney, PC v. Capitol Bancorp Ltd*, 212 Mich.App 325, 329-30; 536 NW2d 886 (1995); *Morris v. Detroit*, 189 Mich.App 271, 278; 472 NW2d 43 (1991); *Ecclestone, Moffett & Humphrey, PC v. Ogne, Jinks, Alberts & Stuart, PC*, 177 Mich.App 74, 76; 441 NW2d 7 (1989); *Ambrose*, 65 Mich.App at 488-492. "[A]s long as a discharged attorney does not engage in disciplinable misconduct prejudicial to the client's case or conduct contrary to public policy that would disqualify any quantum meruit award, a trial court should take into consideration the nature of the services rendered by an attorney before his discharge and award attorney fees on a quantum meruit basis." *Reynolds*, 222 Mich.App at 27. However, "quantum meruit recovery of attorney fees is barred when an attorney engages in misconduct that results in representation that falls below the standard required of an attorney (e.g., disciplinable misconduct under the Michigan Rules of Professional Conduct) or when such recovery would otherwise be contrary to public policy." *Id.* at 26.

\*2 In their responsive pleadings<sup>1</sup>, plaintiffs alleged that Fieger engaged in interference with a known contractual relationship, in direct solicitation, and in misconduct. Additionally, plaintiffs contend that Fieger engaged in ex-parte communication with the client of another attorney (violations of MRPC 4.2 and 7.3(b)(1)-(2)). We conclude that the trial court erred in failing to consider these allegations, which, if proven, could result in a forfeiture of any right to Fieger's lien. On remand, the trial court is instructed to hold a hearing on the issue of whether Fieger's behavior constituted misconduct.

Next, plaintiffs contend that the trial court erred by failing to apply quantum meruit, and by refusing to consider plaintiffs' pleadings, affidavits, and other record evidence in calculating the division of the attorney fee. We agree.

If the trial court concludes that Fieger committed unethical and professional misconduct that resulted in a forfeiture of his firm's lien interest, then the trial court need not engage in a quantum meruit analysis. However, if the trial court does not conclude that Fieger's conduct rose to the level of unethical and professional misconduct, then the court must consider the pleadings, affidavits, and other record evidence in order to apply quantum meruit to the division of the attorney fees.

The phrase "quantum meruit" means "as much as deserved." *Keywell & Rosenfeld v. Bithell*, 254 Mich.App 300, 359; 657 NW2d 759 (2002) (quoting Black's Law Dictionary (6th ed, 1990), p. 1243). It is "an equitable principle that measures recovery under an implied contract to pay compensation as reasonable value of services rendered." *Id.* at 358 (quotation marks omitted). Black's Law Dictionary defines "quantum meruit" as follows:

[Latin "as much as he has deserved"] (17c) 1. The reasonable value of services; damages awarded in an amount considered reasonable to compensate a person who has rendered services in a quasi-contractual relationship. 2. A claim or right of action for the reasonable value of services rendered. 3. At common law, a count in an assumpsit action to recover payment for services rendered to another person. Quantum meruit is still used today as an equitable remedy to provide restitution for unjust enrichment. It is often pleaded as an alternative claim in a breach-of-contract case so that the plaintiff can recover even if the contract is unenforceable.... [BLACK'S LAW DICTIONARY (6th ed 1990).]

The method by which quantum meruit recovery of attorney fees is determined in Michigan where there exists a contingency fee agreement and the attorney was wrongfully discharged<sup>2</sup> or rightfully withdrew was outlined in *Morris*, 189 Mich.App at 278-279:

We recognize that there is no precise formula for assessing the reasonableness of an attorney's fee. Nevertheless, in *Crawley v. Schick*, 48 Mich.App 728, 737; 211 NW2d 217 (1973), this Court enumerated several nonexclusive factors appropriately considered for such a determination, including:

\*3 (1) the professional standing and experience of the attorney; (2) the skill, time and labor involved; (3) the amount in question and the results achieved; (4) the difficulty of the case; (5) the expenses incurred; and (6) the nature and length of the professional relationship with the client.

While the trial court should consider these factors, its decision need not be limited to these guidelines. *Wood v. DAIE*, 413 Mich. 573, 588; 321 NW2d 653 (1982)[, mod by *Smith v. Khouri*, 481 Mich. 519, 522; 751 NW2d 472 (2008)]; *Smolen v. Dahmann Apartments, Ltd*, 186 Mich.App 292, 296; 463 NW2d 269 (1990). We believe that the trial court erred

also properly consider that the attorney originally agreed to render services on a contingency basis. Such a consideration would allow the court to consider the degree of risk undertaken by an attorney who was prematurely discharged. Accordingly, it would be appropriate for the court to award the attorney a larger fee, provided that the fee was not in excess of that permitted under MCR 8.121.

A trial court may also consider the factors listed in MRPC 1.5(a), which overlap the *Crawley* factors. *Smith*, 481 Mich. at 529. In *Reynolds*, 222 Mich.App at 30, this Court added:

We believe that a trial court is in the best position to assess an attorney's contribution to a case because trial courts are aware of the strengths and weaknesses of cases before them, the time and effort expended by the attorneys, and changes in the parties' leverage resulting from changes in counsel (e.g., due to attorneys' skill or reputation). We believe that the *Morris* approach to quantum meruit-one compensates an attorney for completed work on the basis of evaluating as closely as possible the actual deal struck between the client and the attorney rather than an assessment of reasonable compensation in the abstract-is also the proper means of evaluating quantum meruit in cases such as the instant one.

Similarly, Michigan Courts have identified the following nonexhaustive list of factors to be considered in determining the reasonable value of fees on the basis of quantum meruit, which are virtually identical to those referenced in *Paolillo*:

(1) the professional standing and experience of the attorney; (2) the skill, time and labor involved; (3) the amount in question and the results achieved; (4) the difficulty of the case; (5) the expenses incurred; and (6) the nature and length of the professional relationship with the client. [*Morris v. City of Detroit*, 189 Mich.App 271, 279; 472 NW2d 43 (1991) (citing *Crawley v. Schick*, 48 Mich.App 728, 737; 211 NW2d 217 (1973)).]

In reviewing the transcript of the hearing, it is clear that the trial court could not have performed a proper assessment of the quantum meruit in this case when it acknowledged that it had not even read plaintiffs' responsive pleadings. It is unclear from the record exactly how the trial court arrived at its 90/10 award. The court ignored the evidence presented, eschewing plaintiffs' responsive pleadings, and instead relied on its own personal experience:

\*4 Okay. You know, I've done, not Plaintiff's work, but I've done this kind of work and I would imagine it's even more so on the Plaintiff's part. The lion's share of the work is done at the beginning of the file. All the research, all the pleadings, you know, I would think that takes the most in any kind of file really.

This was not a proper analysis, given the availability of actual documentation about the amount of time Broschay spent on this case before and after leaving the Fieger firm. Therefore, should a quantum meruit analysis be necessary, we instruct the trial court to review the documentary evidence provided by the parties and to reach a conclusion based on this evidence.

We reverse and remand for proceedings consistent with this opinion. We do not retain jurisdiction.

#### Footnotes

- 1 We note that Fieger contends that Broschay failed to file any responsive pleadings with the trial court. The record shows that Broschay did file a timely response on August 19, 2011.
- 2 Or the attorney was discharged with some justification, just not enough to be wrongful.

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